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AUDITOR'S REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

TOWN OF TOPSFIELD,

FOR THE

YEAR ENDING MARCH 1, 1890.

Topsfield:
A. T. MERRILL, PRINTER, MAIN STREET.
1890.

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1890.

TOWN OFFICERS FOR 1889

Town Clerk and Treasurer.

JOHN H. GOULD.

Constables.

H. W. LAKE. C. A. S. KNEELAND.

Selectmen.

S. D. HOOD. J. H. TOWNE. G. F. AVERELL.

Assessors.

S. D. HOOD. J. H. TOWNE. J. B. POOR.

Overseers of the Poor.

J. H. TOWNE. G. F. AVERELL. J H. POTTER.

School Committee.

J. H. GOULD, Secretary, 1890. J. B. POOR, 1890.

B. P. PIKE, 1891. D. BRADSTREET, 1891.

W. DONALDSON, 1892. S. D. HOOD, Chairman, 1892.

Library Committee.

A. A. CONANT, 1890.
B. P. EDWARDS, 1892.
W. DONALDSON, 1891.
J. B. POOR, 1893.
DR. J. ALLEN, 1894.

Fence Viewers.

D. BRADSTREET. J. H. POTTER. J. A. LAMSON.

Surveyors of Lumber.

J. H. POTTER. DANIEL WILLEY. T. K. LEACH.

Surveyors of Highways.

1. L. L. BEAL.
2. S. W. AVERELL.
3. G. F. AVERELL.
4. W. L. BATCHELDER.
5. W. H. WALSH.
6. F. A. ELLIOTT.
7. E. T. PHILLIPS.
8. D. A. CONANT.
9. E. L. WILDES.
10. J. A. BLAISDELL.
11. J. P. PERKINS.
12. E. PERKINS.
13. L. A. RUST.

Field Drivers.

T. D. REED.
N. S. CLARK.
S. W. AVERELL.
E. P. ANDREWS.
I. P. LONG.
O. B. POOL.

Pound Keeper.

A. W. SMITH.

Health Officer.

Dr. J. ALLEN.

Collector of Taxes.

E. E. FERGUSON.

Auditor.

F. L. WINSLOW,

Fire Wards.

J. WILSON. E. L. WILDES.
C. A. S. KNEELAND.

Town Hall Committee.

C. A. S. KNEELAND. B. A. ORNE.
A. B. RICHARDSON.

Fish Committee.

E. S. CLIFFORD. H. BALCH. A. B. RICHARDSON.

Burial Ground Committee.

B. P. EDWARDS. C. WINSLOW. S. TODD.

TOWN CLERK'S REPORT.

Births recorded, 14: males, 9; females, 5.
Marriage certificates issued, 15.
Marriages recorded, 17.
Number of dogs licensed, 82: males, 73; females, 9.

DEATHS IN TOPSFIELD. 1889.

		YRS.	MOS.	DYS.
Jan. 6.	Eliza G. (Lake) widow of David Porter,	72	4	3
" 20.	Joseph Gould,	83	1	15
Feb. 23.	Servetus L. Wildes,	30	2	16
Mar. 10.	Angeline (Mason) widow of J. B. Lamson,	70	1	7
" 16.	Jacob P. Towne,	85	5	10
Apr. 3.	Daniel Willey,	78	—	28
" "	Mary A. (Lovett) widow of Nehm'r. Balch,	82	9	11
" 28.	Josiah Crowell,	84	9	16
June. 14.	Thomas L. Averell,	59	7	14
" 28.	Dudley Q. Perkins,	64	3	22
Nov. 5.	Moses Wildes,	80	4	25
" 9.	Herbert C. Welch,	28	2	7
Dec. 8.	Josephine A. (Towne) wife of Frank Porter,	41	6	21
" 11.	John Blaisdell,	57	10	19
" 14.	—— Howe, son of D. A. (Stillborn)	—	—	—
" 21	Lavina (Dickenson) wife of Cyrus Averell,	82	10	9

BROUGHT INTO TOWN.

			DIED.	YRS.	MOS.	DYS.
Feb.	6.	Norman W. Chapman,	Ipswich,	22	4	—
Mar.	19.	Proctor Perkins,	Gloucester,	62	6	6
Apr.	12.	Charles P. Leach,	Boston,	31	10	11
"	25.	Vera G. Abell,	Ipswich,	—	10	—
July.	30.	—— Milbury (female)	Middleton,	—	—	—
"	31.	Effie M. (Wildes) Milbury,	"	23	3	20
Oct.	8.	Grace E. Munday,	Somerville,	—	5	—
"	29.	Stephen J. Palmer,	Worcester,	64	—	24
Dec.	8.	Samuel P. Welch,	Haverhill,	11	7	—
"	20.	Hannah (Lake) Tyler,	Boxford,	73	11	—
Nov.	25, 1888.	Hilda M. Bradstreet,	North Reading,	1	—	25

REGISTRAR'S REPORT.

Registered voters, Nov. 5, 1889, 232

JOHN H. GOULD, *Clerk.*

ASSESSORS' REPORT.

Number of polls,	275
Tax on each,	$2.00
Value of personal estate,	$534,375.00
" buildings,	$298,155.00
" land,	$237,025.00
Total valuation,	$1,069,555.00
Total tax, polls and overlay,	$12,315.72
Rate per $1,000,	$11.00
Number of horses,	222
" cows,	559
" oxen, etc.,	95
" swine,	150
" dwelling houses,	237
" acres of land,	7,380
" tax payers,	444
" " on property,	342
" " poll only,	102

S. D. HOOD,
J. H. TOWNE,
J. B. POOR.

Assessors of Topsfield.

REPORT.

SELECTMEN'S DEPARTMENT.

SCHOOLS.

NORTH SCHOOL.

Ruth A. Bradstreet, teaching winter term,	$96 00	
Grace R. Perkins, " spring "	77 00	
" " " " fall "	70 00	
Alvin Perley, janitor,	5 00	
J. M. Perkins, "	2 50	
M. A. Perkins, "	2 50	
J. A. Lamson, wood,	14 50	
J. A. Blaisdell, "	3 00	
W. Donaldson, " and labor,	10 08	
E. L. Wildes, "	6 00	
Jos. B. Poor, supplies,	85	
		$287 43

SOUTH SCHOOL

Annie W. Manson, teaching winter term,	$96 00	
" " " " spring "	77 00	
" " " " fall, "	70 00	
A. F. Jackman, janitor and wood,	6 00	
Wm. Welch, lumber and labor,	21 50	
B. P. Pike, paid for repairs and supplies,	8 00	
John A. Peterson, wood and cutting,	24 50	
Jewett & Blanchard, mason work,	4 25	
Jos. B. Poor, supplies,	5 44	
		$312 69
Amount carried forward,		$600 12

Amount brought forward.		$600 12

EAST SCHOOL.

Grace R. Perkins, teaching, winter term,	$96 00	
Maria A. Preston, " spring "	77 00	
Ruth A. Bradstreet, " fall "	70 00	
" " " " winter " '89	16 00	
Archer Andrews, Janitor, three terms	10 00	
J. P. Perkins, wood,	15 00	
D. Bradstreet, supplies,	1 35	
		$285 35

CENTRE SCHOOL.

Nell O. Frame, teaching, winter term,	$144 00	
" " " " spring "	96 00	
M. V. B. Perley, " fall "	60 00	
" " " " winter " '89	96 00	
L. Annie Wright, " " "	32 00	
" " " " spring "	56 00	
" " " " fall "	60 00	
Mary E. Gould, " winter "	108 00	
" " " " spring "	72 00	
Genie C. Fuller, " fall "	48 00	
Frank E. Gould, janitor and labor,	11 50	
Robert Thompson, " " "	6 75	
Chas. W. Floyd, "	23 00	
C. H. Warren, & Co., Coal, '88	6 50	
Chas. Herrick, "	11 91	
Merriam & Co., "	63 50	
E. C. Conant, wood,	6 00	
F. Smerage, teaming coal,	5 00	
E. P. Andrews, " books,	1 00	
Otto E. Lake, two clocks,	10 50	
I. P. Long, supplies,	1 00	
Jos. B. Poor, "	17 61	
		$936 27
Amount carried forward.		$1,821 74

Amount brought forward.		$1,821 74

ALTERATIONS ON CENTRE SCHOOLHOUSE.

Jos. B. Poor, paid for digging cellar,	$29 50	
Thos. J. Kneeland, labor,	34 00	
John S. Scott, mason work,	210 00	
Chas F. Aiken, "	252 00	
John H. Potter, labor and stock,	1.561 02	
" building fence,	27 48	
A. B. Richardson, heating apparatus,	625 00	
" register,	12 00	
Wm. S. Bell, painting,	142 62	
Jos. B. Poor, paints and paid,	76 98	
Vermont School Seat Co., seats,	409 75	
O. D. Case & Co., blackboards,	78 14	
W. H. Hervey, chairs,	12 25	
H. M. Bixby, window shades,	31 60	
W. A. Snow & Co., window guards,	8 00	
W. D. Dennis, plans and specifications,	30 00	
		$3.540 34

Van Antwerp, Bragg & Co., books and supplies,	$12 40	
Thompson, Brown & Co., " "	76 18	
Wm. Ware & Co., " "	21 09	
Harper Bros., " "	16 20	
F. M. Ambrose, " "	61 00	
Boston School Supply Co., " "	3 50	
Geo. S. Perry, supplies,	9 00	
D. B. Murray & Son, ink,	5 75	
		$205 12
John H. Gould, paid express etc.,		9 70
A. T. Merrill, printing reports,		9 75
Amount carried forward,		$5,586 65

Amount brought forward,			$5,586 65
S. D. Hood,	School Committee,	$60 00	
B. P. Pike,	" "	3 00	
D. Bradstreet,	" "	3 00	
W. Donaldson,	" "	3 00	
Est. W. B. Kimball,	" "	3 00	
John H. Gould,	" "	3 00	
" "	Supply Committee,	10 00	
" "	taking census,	10 00	
			$95 00
Total cost of schools,			$5,681 65

HIGHWAYS AND BRIDGES.

WARD I.

L. L. Beal, *Surveyor.*

Jotham S. Welch,	labor,		$4 93	
S. C. Gould,	"		14 79	
Geo. A. Wildes,	"		5 10	
Wm. H. Munday,	"		18 02	
A. H. Todd,	"		9 18	
C. A. Foster,	"		50 56	
T. J. Kneeland,	"		43 86	
M. Collins,	"		37 44	
Chas. Winslow,	"		35 36	
F. Smerage,	"		64 08	
L. L. Beal,	"	and paid,	153 12	
				$436 44

WARD II.

S. W. Averell, *Surveyor.*

Geo. Curtis,	labor,		$9 35	
Wm. H. Munday,	"		11 90	
Wm. H. Walsh,	"		5 76	
E. P. Andrews,	"		14 54	
F. Smerage,	"		38 03	
S. W. Averell,	"	and paid,	206 16	
				$285 74
Amount carried forward,				$722 18

Amount brought forward.				$722 18

WARD III.

GEO. F. AVERELL, *Surveyor.*

B. O'Leary,	labor,	'88	$12 00	
Chas. W. Milbury,	"		1 36	
S. McLaughlin,	"		45 00	
Wm. H. Walsh,	"		3 92	
F. H. Towne,	"		17 90	
Geo. F. Averell,	"		30 12	
Benj. J. Balch,	"		11 19	
				$121 49

WARD IV.

WM. L. BATCHELDER, *Surveyor.*

Wm. L. Batchelder, labor and paid,	$77 77

WARD V.

WM. H. WALSH, *Surveyor.*

Wm. H. Walsh, labor and paid,	$92 09

WARD VI.

F. A. ELLIOTT, *Surveyor.*

F. A. Elliott, labor and paid,	$68 20

WARD VII.

E. T. PHILLIPS, *Surveyor.*

Chas. Winslow, labor,	$4 25	
Chas. G. Cotton, "	5 90	
E. T. Phillips, "	77 23	
		$87 38
Amount carried forward,		$1,169 11

Amount brought forward,				$1,169 11

WARD VIII.

D. A. Conant, *Surveyor.*

James Manning,	labor,	'88-'89	$39 82	
John Manning,	"		10 14	
John H. Carr,	"		21 77	
Waldo Dickinson,	"		8 33	
Benj. C. Dodd,	"		13 34	
B. A. Perkins,	"		3 22	
D. A. Conant,	"		13 94	
				$110 56

WARD IX.

E. L. Wildes, *Surveyor.*

J. A. Lamson,	labor,	'88	$9 35	
E. L. Wildes,	"		57 60	
				$66 95

WARD X.

J. A. Blaisdell, *Surveyor.*

Chas. Winslow,	labor,		$10 71	
E. C. Conant,	"		44 46	
Est. D. Q. Perkins,	"		17 99	
J. A. Blaisdell,	"	and paid	159 65	
				$232 81

WARD XI.

J. P. Perkins, *Surveyor.*

D. Bradstreet,	labor,	'88	$16 82	
Est. D. Q. Perkins,	"		8 51	
J. P. Perkins,	"		33 21	
				$58 54
Amount carried forward.				$1,637 97

Amount brought forward.		$1,637 97

WARD XII.

E. Perkins, *Surveyor.*

Elisha H. Towne,	labor, '88-'89	$9 54	
D. G. Perkins,	"	27 30	
Archer A. Towne,	"	5 97	
J. Arthur Towne,	"	7 57	
Ephraim Perkins,	"	60 93	
			$111 31

WARD XIII.

L. A. Rust, *Surveyor.*

Chas. J. Peabody,	labor,	$3 74	
L. A. Rust,	" and paid,	95 86	
			$99 60

GRAVEL.

S. W. Perkins,	'88	$1 20	
Horace Ray,		8 45	
J. A. Blaisdell,		4 94	
B. O'Leary,		3 00	
E. T. Phillips,		4 75	
Conant & Merriam,		4 00	
Chas. Perkins,		2 75	
Helena Peabody,		17 92	
Calvin Putnam,		2 10	
F. H. Towne,		2 40	
Moses Bradstreet,		28 70	
Archer A. Towne,		3 30	
Est. D. Q. Perkins,		11 05	
			$94 56
Amount carried forward,			$1,943 44

Amount brought forward,			$1,943 44

REPAIRS ON GUARDS AND BRIDGES.

C. J. P. Floyd,	labor and paid	$2 21	
Chas. Winslow,	"	3 74	
John H. Carr,	"	7 01	
Wm. P. Conant,	"	3 40	
Waldo Dickinson,	"	2 55	
D. A. Conant,	" and paid,	20 02	
Benj. C. Dodd,	"	5 66	
Jos. E. Andrews,	" and covering stones,	35 50	
E. C. Conant,	"	13 68	
A. Welch,	"	1 33	
F. H. Towne,	"	2 55	
Geo. F. Averell,	"	22 17	
Benj. J. Balch,	"	13 18	
D. G. Perkins,	"	13 50	
J. A. Blaisdell,	" and paid,	20 88	
John H. Towne,	" "	19 91	
Moses Bradstreet,	" and bridge stones,	12 55	
B. A. Perkins,	" and stringers,	13 31	
" "	release of two bridge rights,	35 00	
S. D. Hood, labor and writing deed,		3 50	
E. P. Andrews, teaming,		3 35	
Turner & Harrington, lumber,		38 14	
J. H. & G. P. Frame, plank,		65 70	
John H. Potter, lumber,		6 62	
Jos. B. Poor,	" and nails,	3 68	
			$369 14

PATHING SNOW.

Benj. J. Balch,	$5 27	
J. A. Lamson,	6 35	
S. W. Perkins,	9 09	
Amounts carried forward,	$20 71	$2.312.58

Amounts brought forward,	$20 71	$2,312 58
James Manning,	4 08	
Elisha H. Towne,	1 36	
C. W. Milbury,	2 72	
D. Bradstreet,	85	
W. B. Taylor,	4 93	
F. Smerage,	1 02	
Thos. F. Cass,	3 74	
Alfred Cummings,	3 92	
Horace E. Mason,	4 44	
Geo. F. Averell,	3 40	
Ephraim Perkins,	1 93	
J. Arthur Towne,	1 19	
Archer A. Towne,	1 11	
		$55 40
		$2,367 98

MAINTENANCE OF HIGHWAYS.

Expended by Surveyors,	$1,848 88	
Amount paid for Gravel,	94 56	
Expended for repairs of guards and bridges,	369 14	
Cost of pathing snow,	55 40	
Total cost of maintenance of highways,		$2,367 98

STATE AID.

Ann Benton,	Chap. 301,	$16 00	
Rebecca Blaisdell,	"	2 00	
John H. Carr,	"	36 00	
Francis Curtis,	"	18 00	
Elizabeth M. Deland,	"	48 00	
Benj. C. Dodd, Jr.,	"	36 00	
C. J. P. Floyd,	"	18 00	
E. K. Foster,	"	18 00	
Maria J. Hobbs,	"	24 00	
Elizabeth W. Perkins,	"	36 00	
E. T. Phillips,	"	36 00	
Edwin F. Rust,	"	48 00	
Mary J. Roberts,	"	48 00	
David E. Smith,	"	30 00	
John Smith,	"	21 00	
Louisa J. Welch,	"	24 00	
			$459 00

MILITARY AID.

Francis D. Peabody,	Chap. 252,	$120 00	
Benjamin Fuller,	"	24 00	
John H. Gunnison,	"	48 00	
John Blaisdell,	"	44 00	
Albert W. Bixby,	"	4 00	
			$240 00

TOWN LIBRARY.

Library Committee, vote of the Town,	$75 00	
C. A. S. Kneeland, Janitor,	24 00	
		$99 00

MEMORIAL COMMITTEE.

Memorial Committee, vote of the Town,	$75 00
Amount carried forward,	$873 00

Amount brought forward,		$873 00

CEMETERIES.

Burial Ground Committee, labor and paid,	$62 86	
C. A. Foster, "	14 11	
		$76 97

EXTENSION OF AVENUES.

Burial Ground Committee labor and paid,	$114 62	
J. A. Blaisdell, " " "	7 50	
C. A. Foster, "	17 00	
E. P. Andrews, "	8 50	
		$147 62

TOWN HALL AND CLOCK.

C. A. S. Kneeland, janitor and clock, &c.,	$57 67	
S. C. Gould, winding clock,	5 00	
A. B. Richardson, stove,	12 00	
Benj. A. Orne, labor on clock,	12 00	
Chas. Winslow, labor,	68	
Est. W. B. Kimball, oil cloth for tables,	5 07	
Thos. J. Hind, slating roof,	88 40	
Merriam & Co., coal,	82 53	
" " feather duster,	2 50	
F. Smerage, teaming coal,	6 55	
James Manning, " piano,	6 00	
L. L. Beal, " "	6 00	
Emerson Piano Co., repairs on piano,	54 89	
Jos. B. Poor, oil and supplies,	18 43	
G. P. Pope, insurance on hall,	200 00	
		$557 72

HOOK AND LADDER CO.

H. R. Wildes, clerk,	$5 00	
W. F. Hood, steward,	5 00	
Leach & Wilson, repair on ladders,	5 00	
		$15 00
Amount carried forward,		$1,670 31

Amount brought forward,		$1,670 31

TOWN OFFICERS.

H. W. Lake, Constable,	$20 00	
C. A. S. Kneeland, " and dog warrants,	25 00	
Chas. W. Floyd, Special Police,	3 00	
F. L. Winslow, Auditor,	30 00	
S. D. Hood, Selectman, &c.,	40 00	
" " Assessor,	38 00	
J. B. Poor, "	35 00	
John H. Town, "	38 00	
" " Selectman,	28 00	
" " Registrar,	7 00	
" " Overseer,	10 00	
John H. Potter, "	10 00	
Geo. F. Averell, "	10 00	
" " Selectman,	28 00	
" " Registrar,	7 00	
John H. Gould, " and Australian,	15 00	
" " Town Clerk,	25 00	
" " Town Treasurer,	50 00	
A. B. Richardson, Town Hall Committee,	5 00	
" " Fish Committee,	5 00	
" " Fire Ward,	5 00	
		$434 00

TRAMP HOUSE.

John H. Potter, labor and stock,	$192 29	
Chas. Winslow, stonework,	4 59	
Thos. J. Kneeland, "	3 06	
		$199 94
Amount carried forward,		$2,304 25

Amount brought forward,		$2,304 25

NOTES.

Georgetown Savings Bank,	$3,000 00	
Danvers Savings Bank,	2,000 00	
		$5,000 00

INTEREST.

Lucinda W. Todd,	$35 00	
Esther P. Towne,	175 00	
J. H. Towne,	50 00	
Chas. Herrick,	150 00	
H. M. Dodge,	15 00	
Sarah M. Cotton,	25 00	
Caroline H. Towne,	25 00	
Mary S. Perkins,	85 00	
Moses Wildes,	150 00	
Trustees Deborah Kimball fund,	25 00	
Overseers, Annah Pingree fund,	250 00	
Danvers Savings Bank,	46 88	
Georgetown Savings Bank,	58 86	
		$1.090 74

ABATEMENTS OF TAXES.

E. E. Ferguson, 1886 list,	$4 00	
" " 1887 "	16 62	
" " 1888 "	20 80	
" " 1889 "	33	
		$41 75
		$8,436 74

OVERSEERS OF THE POOR.

POOR OUTSIDE THE FARM.

Mrs. Ellard.

J. B. Poor, groceries,	$10 00	
Est. W. B. Kimball, "	30 00	
E. C. Conant, wood and provisions,	42 50	
A. Welch, " " milk,	24 56	
John H. Potter, wood,	5 00	
Merriam & Co., coal,	2 50	
Charles Herrick, "	6 75	
Robert Lake, clothing and shoes, '88	12 20	
		$133 51

Jos. E. Peabody.

Est. W. B. Kimball goods,		$10 00

J. F. Drew, (City of Salem.)

J. B. Poor, goods,	$5 92	
Est. W. B. Kimball, "	3 00	
		$8 92

Augustin Peabody, (Town of Ipswich.)

J. B. Poor, goods,		$5 75

Overseers, aid to Geo. Bixby,	$52 00	
Danvers Lunatic Hospital, board and clothing, Lewis L. Bixby,	173 56	
City of Lynn, board of A. W. Bixby, jr.,	13 00	
City of Haverhill, aid to J. Dickinson and family,	17 67	
" " " family W. W. Clarke	6 00	
Town of Rowley, " Geo. A. Peabody,	118 75	
" " " A. A. Peabody, '88	49 90	
		$430 88
John H. Potter, services and paid,	$15 05	
John H. Towne, " "	10 85	
Geo. F. Averell, " "	5 50	
		$31 40
		$620 46

POOR AT THE FARM.

Jos. B. Poor, groceries,	$245 52
" " grain,	132 70
" " phosphate,	7 55
" " fence wire, paint, paper, nails, etc.,	24 73
Est. W. B. Kimball, groceries,	110 06
" " grain,	103 65
" " dry goods,	21 42
" " crockery, etc.,	14 36
Chas. H. Leach, meat, etc.,	154 10
" " guano,	12 95
Benj. P. Edwards, medicine,	33 03
Charles Herrick, coal,	31 85
Ira P. Long, blacksmithing,	21 34
Town of Ipswich, taxes,	70
" Boxford, "	5 75
Justin Allen, M. D., medical attendance '87	39 25
" " " " '88	8 75
" " " "	21 00
Robert Lake, clothing, etc., '88	21 11
Otto E. Lake, " '88	2 85
Leach & Wilson, repairing wagons, etc.,	7 35
John H. Potter, " buildings,	74 29
E. C. Conant, cash paid for labor,	25 75
" " " " cutting marsh,	11 00
" " " " seeds,	10 58
" " " " fish,	12 15
" " " G. L. Gleason for butter, standing grass, etc.,	19 00
" " cash paid for sundries,	25 62
S. G. Henderson, fish,	7 14
Jos. Silliman, meat,	1 93
C. H. Ricker, bread,	11 71
Amount carried forward,	$1,219 19

Amount brought forward.		$1,219 19
John H. Carr, whitewashing,	$3 30	
Benj. A. Orne, painting and papering,	8 00	
E. T. Phillips, labor,	12 38	
S. D. Hood, balance trading cows,	26 00	
E. C. Conant, Supt. salary,	320 84	
C. A. Conant, labor,	176 00	
Nellie M. Conant, labor,	83 50	
		$630 02
		$1,849 21

MISCELLANEOUS.

Pratt Bros., printing Assessors Notices,	$1 50	
A. T. Merrill, " Town Reports,	44 40	
" " " for Assessors,	6 50	
" " " for Selectmen,	2 25	
Geo. A. Marden, one-fourth license,	25	
" " State tax,	1,020 00	
E. Kendall Jenkins, County tax,	1,018 34	
W. A. Long, Carriages,	8 50	
I. P. Long, blacksmithing,	23 75	
Thos. J. Kneeland, labor on Town Pump,	34	
A. B. Richardson, repairs " " "	2 75	
" " fares, postage &c., as Fire Ward,	1 85	
Amount carried forward,		$2,130 43

Amount brought forward.	$2,130 43	
C. A. S. Kneeland, repairs on flagstaff,	9 30	
A. Welch, labor on Town Pasture,	2 11	
Wm. S. Bell, painting Guide boards,	10 00	
John H. Towne, labor on State Aid and expense,	7 00	
" " expense on Bank and Corp. Tax,	2 00	
Wm. Welch, Voting Booths,	15 00	
Leach & Wilson, Pick handles and repairs,	1 90	
John H. Potter, lumber for Guide boards,	4 15	
Town of Middleton, one-half Boundary Stone,	5 00	
Justin Allen, M. D., returning births, '87-'8-'9	9 00	
John B. Lake, returning deaths, &c.,	6 93	
John H. Gould, recording births, &c.,	10 70	
" " returns to State,	6 00	
" " paid Election Inspectors,	10 00	
" " expense, journeys and furnace,	35 60	
E. E. Ferguson, fees for collecting 1886 taxes,	126 55	
		$2,391 67

RECAPITULATION.

Total cost of schools,	$5,681 65
" " " maintenance of highways,	2,367 98
" for other purposes,	8,436 74
" cost of poor,	2,469 67
Miscellaneous,	2,391 67
Total orders drawn,	$21,347 71

TOWN TREASURER.

Dr.

RECEIPTS.

Cash on hand Feb. 19, 1889,		$809 37
E. E. Ferguson, Collector,		$12,680 43
National Bank Tax,	$527 22	
Corporation Tax,	262 67	
City of Salem, aid to J. F. Drew,	12 00	
Town Hall Committee, rent of Hall,	123 00	
B. P. Edwards, sixth class license,	1 00	
Cemetery Lots,	41 50	
Cow Rights, etc., Town Pasture,	35 88	
State Aid, Chap. 301,	475 00	
Military Aid, Chap. 252,	98 50	
Massachusetts School Fund,	156 42	
Dog Tax,	141 43	
Memorial Committee,	7 67	
Overseers of the Poor, sales from farm,	820 00	
School Books, etc.,	5 03	
Lumber,	3 22	
Town of Ipswich, aid to A. Peabody,	5 75	
Wm. Ladd Dodge, outbuilding,	10 00	
		$2,726 29
Esther P. Towne, Notes,	$1,000 00	
John H. Towne, "	800 00	
Georgetown Savings Bank, "	3,000 00	
Danvers Savings Bank, "	2,000 00	
		$6,800 00
		$23,016 09

TOWN TREASURER.

Cr.

PAYMENTS.

By orders drawn by Selectmen, divided as follows:—

Schools,	$2,141 31	
Alterations on Centre school house,	3,540 34	
Highways,	1,848 88	
Gravel,	94 56	
Repairs on bridges,	369 14	
Pathing snow,	55 40	
Town Hall and Clock,	357 72	
Insurance on Town Hall,	200 00	
Town Library,	99 00	
Memorial Committee,	75 00	
Cemeteries,	224 59	
Military Aid, Chap. 252,	240 00	
State Aid, Chap. 301,	459 00	
Town Officers,	434 00	
Hook and Ladder Co.,	15 00	
Abatement of taxes,	41 75	
Overseers, support of the poor,	2,469 67	
Notes,	5,000 00	
Interest,	1,090 74	
Miscellaneous,	2,391 67	
Tramp House,	199 94	
		$21,347 71
Balance in Treasury, in cash, Feb. 18, 1890,		1,668 38
		$23,016 09

FINANCIAL CONDITION OF THE TOWN.

ASSETS.

Town Hall,	$12,000 00	
Clock,	300 00	
Vault,	400 00	
Furniture, etc.,	1,000 00	
Books in Selectmen's Room,	300 00	
One Safe,	50 00	
Weights and Measures,	150 00	
School books and supplies,	250 00	
Coal,	70 00	
		$14,520 00
Four school houses and land,	$7,500 00	
School books and supplies,	500 00	
		$8,000 00
Town Farm and buildings,	$4,700 00	
" " land in Boxford,	500 00	
" " " " Ipswich,	75 00	
Personal property at Town Farm,	1,845 50	
Unpaid bills, due Town Farm,	6 30	
		$7,126 80
Bare Hill pasture,		500 00
Truck House,		200 00
Hooks, Ladders, etc.,		300 00
Hearse and House,		200 00
Town Common,		1,000 00
Town Library and funds,		5,000 00
Gravel pits,		75 00
Snow-plows,		25 00
Cemeteries,		1,000 00
Amount carried forward,		$37,946 80

Amount brought forward.	$37,946 80
Bridge plank,	60 00
Due from State, on Military aid,	631 50
Uncollected taxes, 1887,	31 79
" " 1888,	331 63
" " 1889,	2,129 23
Cash in Town Treasurer's hands,	1,668 38
	$42,799 33

LIABILITIES.

Annah Pingree fund,	$5,000 00	
Note, Trustees Deborah Kimball fund,	500 00	
Notes held by individuals,	16,000 00	
		$21,500 00
Balance in favor of the Town,		21,299 33
		$42,799 33

COMPARATIVE STATEMENT.

MARCH 1ST, 1889.

DR.

Notes, against the Town,		$19,700 00

CR.

Cash in Town Treasury,	$809 37	
Due from Collector of Taxes,	2,857 36	
" State, Military aid,	626 00	
		$4,292 73
Net Town debt,		$15,407 27

MARCH 1ST, 1890.

DR.

Notes against the Town,		$21,500 00

CR.

Cash in Town Treasury,	$1,668 38	
Due from Collector of taxes,	2,492 65	
" State, Military aid,	631 00	
		$4,792 03
Net Town debt,		$16,707 97

Increase of Town debt for year ending March 1, 1890, $1,300 70

REPORT OF TAX COLLECTOR.

1886.

Dr.

To tax list, uncollected last report,		$120 96

Cr.

By cash paid Town Treasurer,		120 96

1887.

Dr.

To tax list, uncollected last report,		$340 28

Cr.

By cash paid Town Treasurer,	$308 49	
" balance uncollected,	31 79	
		$340 28

1888.

Dr.

To tax list, uncollected last report,		$2,396 12

Cr.

By cash paid Town Treasurer,	$2,064 49	
" balance uncollected,	331 63	
		$2,396 12

1889.

Dr.

To tax list, 1889, for collection,		$12,315 72

Cr.

By cash paid Town Treasurer,	$10,186 49	
" balance uncollected,	2,129 23	
		$12,315 72

Respectfully submitted,

EDWARD E. FERGUSON,

Tax Collector.

Topsfield, Mass., Feb. 18, 1890.

AUDITOR'S REPORT.

The undersigned hereby certifies that he has examined the books and accounts of the Selectmen, Treasurer, etc., and finds them correct and properly vouched; and herewith submits the foregoing statement of the same, as presented by the several departments at the close of the year, February 19, 1890.

Respectfully submitted,

F. L. Winslow.
Auditor.

Topsfield, Mass., Feb. 20, 1890.

REPORT OF MEMORIAL COMMITTEE.

Appropriation, $75 00.

Cash paid for Band,	$40 00	
" " for Orator,	10 00	
" " B. L. Alley for Flowers,	7 30	
" " J. A. Blaisdell, for Music,	4 50	
" " Wm. Perkins, for Printing,	2 25	
" " C. A. S. Kneeland, janitor,	2 00	
" " Merrill & Mackintire for Flags,	1 28	
		$67 33
" " to the Town Treasurer, the balance,		7 67
		$75 00

G. F. AVERELL,
B. P. PIKE,
E. L. WILDES.
J. J. HARDY,
J. A. BLAISDELL,

Memorial Committee.

REPORT OF OVERSEERS OF THE POOR.

EXPENSE OF POOR FOR 1889.

Dr.

Amount drawn from Town Treasury,	$2469 67	
Less amount received from sales,	820 00	
		$1,649 67

Cr.

Amount paid for support of poor outside the Farm,	$605 79	
Amount paid for support of poor of other Cities and Towns,	14 67	
		$620 46
Amount paid for lodging and feeding tramps,		57 00
" " " support of poor at the Farm, and repairing buildings,	$1,792 21	
Less amount of sales,	820 00	
Actual cost of supporting the poor at the Farm,		$972 21
		$1,649 67

Average number of inmates at almshouse,	4½
Present number,	4
Number of tramps lodged,	228
Unpaid bills due the Farm,	$6 30

INVENTORY OF PERSONAL PROPERTY AT THE ALMSHOUSE, FEB. 12, 1890.*

One Horse,	$115 00
Two Oxen,	125 00
Seven Cows, one Heifer,	295 00
One hundred fowls,	50 00
Two Swine,	20 00
Thirteen tons English hay,	221 00
Seven tons Run hay,	63 00
One ton Rowen,	10 00
One ton salt hay,	10 00
Corn fodder,	7 00
Twenty-seven bushels corn,	12 00
One hundred and seventy-five pounds pop-corn,	5 00
Thirty bushels potatoes,	22 50
Four bushels beans,	12 00
Two and one-half bushels rye,	2 25
Forty heads cabbages,	2 00
Two hundred pounds pork,	18 00
Twenty pounds lard,	2 25
Sixty pounds butter,	15 00
Twenty-five pounds ham,	3 00
Two barrels apples,	4 00
Two barrels flour,	12 50
Two barrels crackers,	6 00
Six firkins of pickles,	5 00
One barrel onions,	3 00
One bushel cranberries,	2 00
Fifty bushels turnips,	20 00
Two hundred and twenty gallons vinegar,	30 00
Four tons stove coal,	28 00
Household furniture,	350 00
Carts, wagons, and tools, etc.,	375 00
	$1,845 50

* Also seventeen cords of hard and pine wood not included in this inventory.

DISTRIBUTION OF THE INTEREST OF THE ANNAH PINGREE FUND.

Dr.

To balance last report,	$50 00	
" interest for 1889,	250 00	
		$300 00

Cr.

Twenty-two families have been aided with money &c., to the amount of,	$252 00	
Leaving a balance in our hands, Feb. 12, 1890,	48 00	
		$300 00

Respectfully submitted,

J. H. TOWNE,
J. H. POTTER,
G. F. AVERELL,

Overseers of the Poor.

REPORT OF TOWN HALL COMMITTEE.

For Year ending February 18th, 1890.

RECEIPTS.

Amount received during the year for rent of Town Hall,	$123 00

EXPENSES.

C. A. S. Kneeland, janitor and clock,	$57 67	
S. C. Gould, winding clock,	5 00	
A. B. Richardson, stove,	12 00	
Benj. A. Orne, labor on clock,	12 00	
Chas. Winslow, labor,	68	
Est. W. B. Kimball, oil cloth for tables,	5 07	
Thos. J. Hind, slating roof,	88 40	
Merriam & Co., coal,	82 53	
" " feather duster,	2 50	
F. Smerage, teaming coal,	6 55	
James Manning, " piano,	6 00	
L. L. Beal, " "	6 00	
Emerson Piano Co., repairs on piano,	54 89	
Jos. B. Poor, oil and supplies,	18 43	
G. P. Pope, insurance on hall,	200 00	
		$557 72

Respectfully submitted.

C. A. S. Kneeland,
A. B. Richardson,
Benj. A. Orne,

Town Hall Committee.

REPORT OF THE LIBRARY COMMITTEE.

The people of the town have reason to be gratified with the degree of prosperity that attends the working of the Town Library. It has been the purpose of the committee to place upon the shelves, as far as their means have allowed, the best works in the different departments of literature. Their efforts have met with a ready response from the community, in the many calls for good reading. The interest in the Library on the part of its patrons has been maintained, and what was of the nature of an experiment when the enterprise was started, has now become a necessity of our social and educational life. We could not well do without it.

The Library has nearly outgrown the quarters it has occupied for some years, and this fact makes it necessary that in the near future enlarged facilities be provided.

Whole number, 4385.

5454 books have been issued to 153 different families.

No. volumes purchased, 223.

No. bound volumes given, 22. No. Pamphlets given, 10.

No. volumes added, 245.

Two valuable pictures adorn the walls of the library room, the gift of Wm. E. Kimball, Esq.

RECEIPTS.

Balance from last year,	$19 27	
Interest on Dakota Mortgage,	35 00	
Interest on Erie bond,	70 00	
Atchison rights,	2 25	
Town appropriation,	75 00	
Miscellaneous,	4 01	
		$205 53

EXPENDITURES.

Paid for books,	$158 71	
Bookbinding,	7 90	
Printing,	21 35	
Expressing,	1 65	
Unexpended balance,	15 92	
		$205 53

Respectfully submitted,

JUSTIN ALLEN,
J. B. POOR,
W. DONALDSON,
A. A. CONANT,
BENJ. P. EDWARDS,

Library Committee.

TOPSFIELD, MARCH 1, 1890.

WARRANT FOR ANNUAL TOWN MEETING.

Essex, ss.

To either of the Constables of the Town of Topsfield, in said County, GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Topsfield, qualified to vote in elections and in town affairs, to meet at the Town Hall, in said Topsfield, on Monday the third day of March next, at ten o'clock in the forenoon, then and there to act on the following articles:—

First.—To choose a Moderator to preside at said meeting.

Second.—To choose a Town Clerk for the ensuing year.

Third.—To hear all reports that may legally come before the meeting, and act thereon.

Fourth.—To choose all necessary Town Officers for the ensuing year.

Fifth.—To act on the subject of the revision of the jury box.

Sixth.—To raise and grant such sums of money as may be necessary to defray the town expenses for the ensuing year, and make appropriations of the same.

Seventh.—To see if the Town will authorize their Treasurer, with the approval of the Selectmen, to hire money to pay demands against the town.

Eighth.—Shall licenses be granted for the sale of intoxicating liquors in this town the ensuing year? The ballots shall be "Yes" or "No."

Ninth.—To see what action the Town will take in regard to appropriating a sum of money for Decoration Day.

TENTH.—To see what action the Town will take in regard to moving the Hook and Ladder House.

ELEVENTH.—To see if the Town will accept of the Provisions of Chapter 158 of the Acts of the year 1871 in regard to Road Commissioners.

TWELFTH.—To see what action the Town will take in regard to the enforcement of the laws against the sale of intoxicating liquors.

And you are directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, and one at each of the Public Meeting Houses in the said Town, ten days at least before the time for holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this eighteenth day of February, in the year one thousand eight hundred and ninety.

S. D. HOOD,
J. H. TOWNE,
G. F. AVERELL,

Selectmen of Topsfield.

A true copy.

ATTEST:

HENRY W. LAKE, *Constable.*

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